HONOURABLE MRS. JUSTICE T.MEENA KUMARI
&
HONOURABLE MS JUSTICE G. ROHINI

WRIT PETITION No:24411 OF 2007

Dated:20.11.2007

Between:

M/s Laxmi prestresse Concrete Works
Private Limited, 110, Erramanzil Colony,
Hyderabad rep., by its Managing Director.

..Petitioner

And

1. The Commercial Tax Officer,
   Janagaon Circle, Warangal District
   and others.

..Respondents.

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HONOURABLE MRS. JUSTICE T.MEENA KUMARI
&
HONOURABLE MS JUSTICE G. ROHINI

WRIT PETITION No:24411 OF 2007

ORDER: (Per Hon'ble Smt. Justice T. Meena Kumari)

The present writ petition is filed by the petitioner seeking to declare the action of the 1st respondent in insisting for payment of the disputed tax for the assessment year 1999-2000 under the APGST Act, pending disposal of the stay application before the 3rd respondent/appeal before the Sales Tax Appellate Tribunal as illegal and arbitrary and consequently, to restrain the 1st respondent from taking any coercive steps for collection of the balance disputed tax of Rs.4,00,000/- out of total disputed tax of Rs.8,05,041/- for the assessment year 1999-2000 (APGST) pending disposal of the appeal in T.A.No.225 of 2007 before the Sales Tax Appellate Tribunal.

The main controversy that led to file the present writ petition is that the 1st respondent is insisting him for payment of the disputed tax pending disposal of the stay application before the 3rd respondent as well as the appeal before the Sales Tax Appellate Tribunal. It is stated in the writ petition that the petitioner has already paid 50% of the disputed tax.

Heard the learned Counsel appearing for the petitioner and the learned Government Pleader for Commercial Tax and perused the material available on record.

In view of the submission made by the petitioner that he has already paid 50% of the disputed tax and in view of the fact that the petitioner filed stay petition before the 3rd respondent and the appeal before the Sales Tax Appellate Tribunal and the same are pending, We feel that insistence of payment of the rest of the disputed tax during pendency of the appeal before the Tribunal would not be fair.

In this view of the matter, We feel it just and proper to grant stay of collection of balance disputed tax pending disposal of the appeal before the Sales Tax Appellate Tribunal.

Subject to the above direction, the writ petition is disposed of. No order as to costs.

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Justice T. Meena Kumari

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Justice G. Rohini

Date: 20th November, 2007

Note:
Communicate by wire tomorrow
At party's costs.
Nn/Gurc.

HONOURABLE MRS. JUSTICE T.MEENA KUMARI
&
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WRIT PETITION No:24411 OF 2007

(Order delivered by the Hon'ble Smt. Justice T. Meena Kumari)

20/11/2007